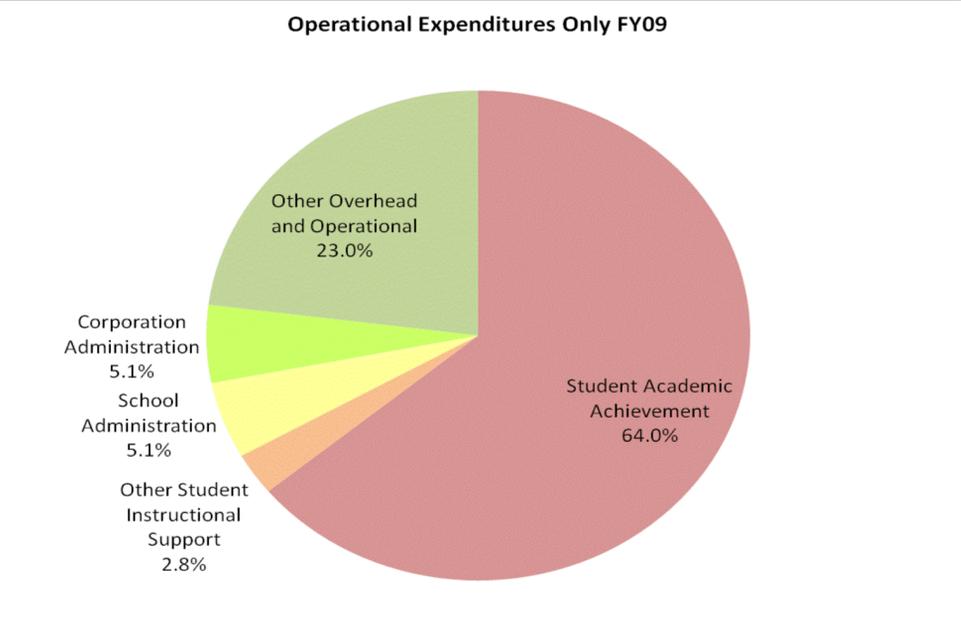
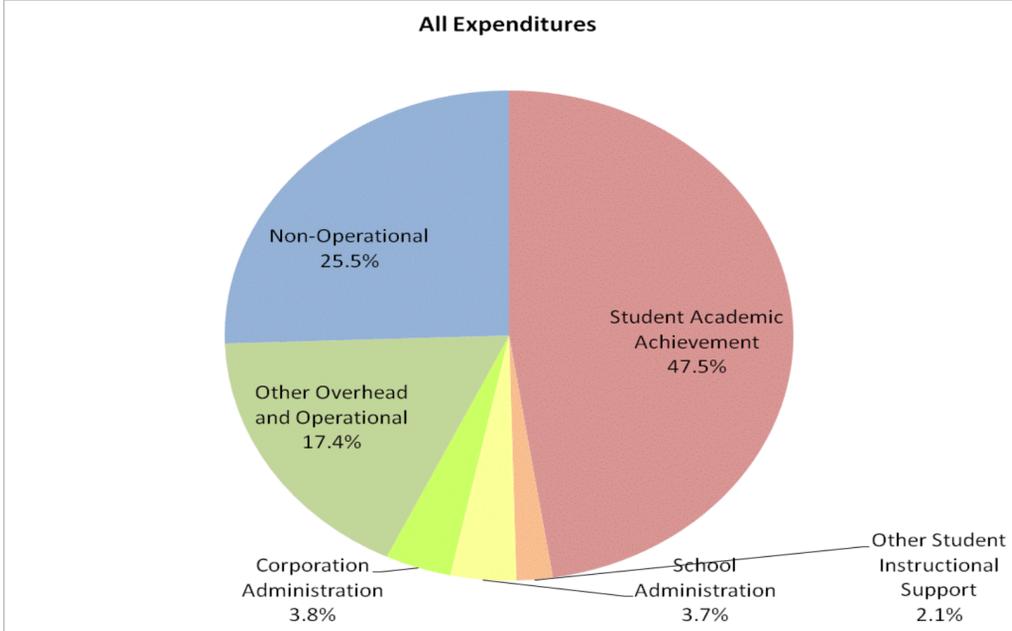


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
West Lafayette Com School Corp (7875)**

West Lafayette Com School Corp (7875)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$10,321,432	55.1%	\$11,331,178	49.1%	\$12,362,250	52.7%	\$11,862,838	47.5%
Student Instructional Support	\$1,174,563	6.3%	\$1,343,904	5.8%	\$1,408,926	6.0%	\$1,444,617	5.8%
Overhead and Operational	\$3,400,972	18.1%	\$4,359,591	18.9%	\$4,666,251	19.9%	\$5,280,693	21.2%
Nonoperational	\$3,842,056	20.5%	\$6,055,673	26.2%	\$5,014,027	21.4%	\$6,368,374	25.5%
<b>Grand Total</b>	<b>\$18,739,023</b>		<b>\$23,090,346</b>		<b>\$23,451,454</b>	<b>8%</b>	<b>\$24,956,521</b>	

	FY1999	FY2006	FY2008	FY2009
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>61.3%</b>	<b>54.9%</b>	<b>58.7%</b>	<b>53.3%</b>



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**West Lafayette Com School Corp (7875)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$117	\$669			470%
	11100 Regular Programs; Elementary	\$4,418,304	\$3,448,196	\$3,979,059	\$4,518,057	2%	31%	14%
	11200 Regular Programs; Middle/Junior High	\$895,187	\$1,077,802	\$1,215,747	\$948,517	6%	-12%	-22%
	11300 Regular Programs; High School	\$2,231,376	\$2,515,554	\$3,064,156	\$3,422,951	53%	36%	12%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$79,210	\$0	\$0		-100%	
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$1,077	\$10,650			> 500%
	12210 Mental Disabilities; Mild Mental Disabilities	\$129,433	\$404,107	\$524,664	\$653,434	405%	62%	25%
	12510 Culturally Different; Communication Disorders	\$0	\$54	\$0	\$0		-100%	
	12520 Culturally Different; Compensatory	\$5,541	\$198	\$1,500	\$0	-100%	-100%	-100%
	12900 Other Special Programs	\$263	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$13,889	\$7,939	\$12,674	\$14,467	4%	82%	14%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$9,557	\$4,083	\$9,606		1%	135%
	14300 Summer School Programs; High School	\$40,740	\$18,566	\$21,997	\$23,144	-43%	25%	5%
	15100 Enrichment Programs; Non-Credit	\$0	\$6,037	\$0	\$1,443		-76%	
	16100 Remediation Testing	\$7,338	\$53,472	\$64,138	\$71,779	> 500%	34%	12%
	16200 Preventive Remediation	\$8,381	\$0	\$0	\$0	-100%		
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$19,861	\$15,399	\$20,041	\$16,437	-17%	7%	-18%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$590,262	\$392,248	\$362,272	\$468,380	-21%	19%	29%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$130,043	\$0			-100%
	22110 Improvement of Instruction; Service Area Direction	\$19,852	\$53,386	\$49,766	\$50,604	155%	-5%	2%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$53,688	\$111,328	\$79,904	\$126,351	135%	13%	58%
	22130 Improvement of Instruction; Instructional Staff Training	\$8,714	\$83,701	\$182,670	\$240,163	> 500%	187%	31%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$2,100	\$0	\$0	\$0	-100%		
	22210 Library/Media Services; Service Area Direction	\$44,372	\$83,130	\$57,721	\$699	-98%	-99%	-99%
	22220 Library/Media Services; School Library	\$286,827	\$192,193	\$306,481	\$332,323	16%	73%	8%
	22230 Library/Media Services; Audiovisual	\$150,045	\$149,367	\$100,102	\$86,895	-42%	-42%	-13%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$59,999	\$79,261	\$41,582		-31%	-48%
	22290 Library/Media Services; Other Educational Media Services	\$500	\$0	\$57,352	\$51,348	> 500%		-10%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$40,410	\$82,038			103%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$1,200			
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$20,532			
	22360 Instruction, Related Technology; Network Support	\$0	\$208,562	\$725,774	\$266,011		28%	-63%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$43,153			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$143,262	\$242,177	\$147,256	\$360,404	152%	49%	145%
	26497 2007 Account Code - Teachers Retirement Fund	\$264,527	\$384,537	\$231,577	\$0			
<b>Student Academic Achievement Total</b>		<b>\$9,334,462</b>	<b>\$9,596,719</b>	<b>\$11,459,843</b>	<b>\$11,862,838</b>	<b>27%</b>	<b>24%</b>	<b>4%</b>
<b>Student Instructional Support</b>								
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$600	\$600	\$0		-100%	-100%
	21220 Guidance Services; Counseling Services	\$249,135	\$287,900	\$355,102	\$388,920	56%	35%	10%
	21240 Guidance Services; Information Services	\$30,250	\$23,988	\$7,396	\$792	-97%	-97%	-89%
	21340 Health Services; Nurse Services	\$78,768	\$89,493	\$112,668	\$123,375	57%	38%	10%
	24100 Office of The Principal	\$675,522	\$730,323	\$825,953	\$930,584	38%	27%	13%
	24900 Other Support Services, School Administration	\$0	\$0	\$0	\$946			
<b>Student Instructional Support Total</b>		<b>\$1,033,675</b>	<b>\$1,132,305</b>	<b>\$1,301,718</b>	<b>\$1,444,617</b>	<b>40%</b>	<b>28%</b>	<b>11%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$8,800	\$18,495	\$8,823	\$0	-100%	-100%	-100%
	23120 Board of Education; Service Area Assistants	\$50,333	\$103,368	\$23,692	\$11,556	-77%	-89%	-51%
	23150 Board of Education; Legal Services	\$42,522	\$74,979	\$79,512	\$71,010	67%	-5%	-11%
	23190 Board of Education; Other Governing Body Services	\$0	\$7,500	\$0	\$0		-100%	
	23210 Executive Administration; Office of The Superintendent	\$265,178	\$214,462	\$389,054	\$398,876	50%	86%	3%
	23290 Executive Administration; Other Executive Administration Services	\$2,593	\$2,167	\$17,568	\$24,779	> 500%	> 500%	41%
	25110 Fiscal Services; Office of The Business Manager	\$73,038	\$198,061	\$201,546	\$179,991	146%	-9%	-11%
	25120 Fiscal Services; Service Area Direction	\$3,144	\$3,900	\$1,950	\$0	-100%	-100%	-100%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$7,627	\$699	\$104	\$0	-100%	-100%	-100%
	25160 Fiscal Services; Financial Accounting	\$95,517	\$4,623	\$2,998	\$4,100	-96%	-11%	37%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$9,978	\$10,255	\$385		-96%	-96%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$144,104			
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$0	\$0	\$27,222	\$54,297			99%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$17,547	\$20,000	\$22,672		29%	13%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$0	\$0	\$178	\$1,734			> 500%
	25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$0	\$48			
	25400 Planning, Research, Development and Evaluation	\$1,515	\$8,386	\$18,400	\$10,951	> 500%	31%	-40%
	25600 Public Information Services	\$0	\$0	\$335,236	\$0			-100%
	25750 Personnel Services; Health Services	\$37	\$90	\$0	\$0	-100%	-100%	
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$8,005			
	25910 Judgments	\$0	\$0	\$0	\$7,918			
	25990 Other Support Services, Central	\$1,752	\$0	\$585	\$0	-100%		-100%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**West Lafayette Com School Corp (7875)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$78,758	\$17,472	\$155	\$27,248	-65%	56%	> 500%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,084,850	\$1,414,093	\$1,021,015	\$1,417,589	31%	0%	39%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$203,396	\$85,833	\$13,211	\$98,215	-52%	14%	> 500%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$361,399	\$685,577	\$1,019,266	\$1,367,319	278%	99%	34%
	26499 2007 Account Code - Other	\$0	\$79,465	\$61,618	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$88,934	\$73,225	\$43,005	\$16,113	-82%	-78%	-63%
	26600 Operation and Maintenance of Plant Services; Security Services	\$300	\$76,583	\$63,118	\$66,247	> 500%	-13%	5%
	26700 Operation and Maintenance of Plant Services; Insurance	\$123,706	\$113,307	\$153,990	\$107,633	-13%	-5%	-30%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$7,406	\$4,261	\$22,217		200%	421%
	27010 Student Transportation; Service Area Direction	\$36,136	\$15,509	\$2,809	\$2,068	-94%	-87%	-26%
	27100 Student Transportation; Vehicle Operation	\$82,485	\$137,563	\$178,717	\$222,788	170%	62%	25%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$2,767	\$14,395	\$30,138	\$48,804	> 500%	239%	62%
	27400 Student Transportation; Purchase of School Buses	\$51,617	\$118,100	\$29,200	\$108,262	110%	-8%	271%
	27500 Student Transportation; Insurance on Buses	\$7,179	\$11,922	\$8,335	\$5,870	-18%	-51%	-30%
	27700 Student Transportation; Contracted Transportation Services	\$138,371	\$249,021	\$272,696	\$303,612	119%	22%	11%
	27900 Student Transportation; Other Student Transportation Services	\$64,351	\$54,626	\$10,840	\$3,110	-95%	-94%	-71%
	31100 Food Services Operations; Service Area Direction	\$32,298	\$45,640	\$36,671	\$41,111	27%	-10%	12%
	31200 Food Services Operations; Food Preparation and Dispensing	\$110,834	\$148,502	\$216,685	\$221,544	100%	49%	2%
	31400 Food Services Operations; Food Purchases	\$130,146	\$132,426	\$229,982	\$212,243	63%	60%	-8%
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$0	\$0	\$86	\$15			-83%
	31900 Other Food Services	\$4,436	\$28,217	\$61,929	\$48,262	> 500%	71%	-22%
<b>Overhead and Operational Total</b>		<b>\$3,154,018</b>	<b>\$4,173,136</b>	<b>\$4,594,850</b>	<b>\$5,280,693</b>	<b>67%</b>	<b>27%</b>	<b>15%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$2,040	\$0			-100%
	33200 Community Recreation	\$387	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$186,272	\$271,867	\$280,709	\$312,105	68%	15%	11%
	33990 Other Community Services; Other	\$293	\$3,304	\$150	\$3,074	> 500%	-7%	> 500%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$30,510	\$195,725	\$28,901		-5%	-85%
	43000 Facilities Acquisition and Construction; Professional Services	\$5,172	\$103,695	\$187,207	\$532,167	> 500%	413%	184%
	45100 Building Acquisition, Construction and Improvements	\$169,402	\$1,721,851	\$437,574	\$1,472,254	> 500%	-14%	236%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$19,571	\$119,477	\$5,297		-73%	-96%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$22,416	\$0	\$16,000	\$88,455	295%		453%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$1,706	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$515,412	\$735,053	\$646,435	\$394,899	-23%	-46%	-39%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$31,704	\$78,893	\$11,047	\$10,567	-67%	-87%	-4%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$88,400	\$88,400	\$88,400		0%	0%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$9,051			
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$181,589			
	52200 Debt Services; Interest on Debt; Temporary Loans	\$120,687	\$75,808	\$120,399	\$355,614	195%	369%	195%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,762,500	\$2,888,500	\$2,886,500	\$2,886,000	4%	0%	0%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$1,500	\$1,500	\$0		-100%	-100%
<b>Nonoperational Total</b>		<b>\$3,815,951</b>	<b>\$6,018,950</b>	<b>\$4,993,164</b>	<b>\$6,368,374</b>	<b>67%</b>	<b>6%</b>	<b>28%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$157,810	\$132,480	\$41,324	\$0			
	26492 2007 Account Code - Social Security	\$722,243	\$757,006	\$367,058	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$3,446	\$4,560	\$4,120	\$0			
	26494 2007 Account Code - Group Insurance	\$508,278	\$1,071,927	\$601,380	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$9,140	\$4,940	\$1,320	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$198,322	\$86,677	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,400,916</b>	<b>\$2,169,236</b>	<b>\$1,101,879</b>	<b>\$0</b>			